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*Counsel for Richard A. Marshack,
Liquidation Trustee of the LPG Liquidation
Trust*

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION**

In re

THE LITIGATION PRACTICE
GROUP P.C.,

Debtor.

Case No.: 8:23-bk-10571-SC

Chapter 11

**DECLARATION OF NICHOLAS A.
KOFFROTH IN SUPPORT MOTION
TO FILE EXHIBIT "1" TO THE
DECLARATION OF CHRISTOPHER
GHIO IN SUPPORT MOTION FOR
ENTRY OF ORDER ENFORCING
AGREEMENT OF PURCHASE AND
SALE AND JOINT ESCROW
INSTRUCTION, AND COMPELLING
MORNING LAW GROUP, P.C. TO
MAKE PAYMENT THEREUNDER AND
RELATED RELIEF UNDER SEAL**

Date: *[No Hearing Required]*

Time: *[No Hearing Required]*

Judge: Hon. Scott C. Clarkson

Place: Courtroom 5C

411 W. Fourth Street
Santa Ana, CA 92701

1 I, Nicholas A. Koffroth, declare as follows:

2 1. I am a partner at the offices of Fox Rothschild LLP, counsel to Richard A. Marshack,
3 Liquidating Trustee (the “Trustee”) of the LPG Liquidating Trust (the “Trust”), in the above-captioned
4 bankruptcy case (the “Bankruptcy Case”) of The Litigation Practice Group P.C. (the “Debtor”). I make
5 this declaration in support of the Trustee’s *Motion to File Exhibit “1” of the Declaration of Christopher*
6 *Ghio in Support of Motion for Entry of Order Enforcing the Agreement of Purchase and Sale and Joint*
7 *Escrow Instruction, and Compelling Morning Law Group, P.C. to Make Payment Thereunder and*
8 *Related Relief Under Seal* (the “Motion”).¹ I am over the age of 18, except as otherwise indicated
9 herein I have personal knowledge of the facts set forth herein or have obtained familiarity with such
10 facts from persons knowledgeable of them, and if called upon to testify, could and would do so.

11 2. As set forth in the accompanying Motion, the Trustee seeks Court approval to file
12 Exhibit “1” of the Declaration of Christopher Ghio in Support of Motion for Entry of Order Enforcing
13 the Agreement of Purchase and Sale and Joint Escrow Instruction, and Compelling Morning Law
14 Group, P.C. to Make Payment Thereunder and Related Relief (the “Declaration”) under seal.

15 3. Exhibit “1” to the Declaration is a transmittal email and the tab titled “Summary” from
16 the Excel document attached to the email and titled “PEO-CONFIDENTIAL_Estate Share Calculation
17 thru Q4 2024.xlsx.” The Excel document was shared by MLG and marked as “Professionals’ Eyes
18 Only / Highly Confidential.” The Summary tab of the Excel document contains the calculation relevant
19 to the Motion; however, the Trustee seeks filing of the entire document under seal in the event a party
20 in interest or the Court would like to review the entire document because it contains consumer
21 personally identifiable information and potentially commercially sensitive information. Moreover, the
22 entire Excel document would exceed 10,000 pages if converted into a PDF, whereas the “Summary”
23 tab with the relevant calculation is just a single PDF page.

24 4. The quarterly calculations contain information that MLG may contend is highly
25 confidential commercially sensitive information, including, but not limited to MLG’s financial
26 information and nonaggregated information concerning MLG revenue, as well as the names of MLG’s
27

28 ¹ Capitalized terms not defined herein have the meanings assigned to them in the Motion.

1 consumer clients. Moreover, the *Protective Order for Information Provided by Morning Law Group*
2 *P.C., Pursuant to Audit Rights Granted Under Sale Order* (the “Protective Order”) [Docket No. 599]
3 restricts the Trustee from disclosing client information.

4 5. Pursuant to The Central Guide section 5003-2(c), a motion for an order permitting
5 Trustee to file Exhibit “1” under seal requires: (i) a redacted copy of Exhibit “1” to be attached to the
6 Motion; or (ii) a declaration under penalty of perjury explaining that the documents are voluminous
7 and providing a schedule of the documents to be filed under seal.

8 6. Exhibit “1” of the Declaration and the related other tabs of the Excel document contain
9 voluminous information that MLG may contend is highly confidential commercially sensitive
10 information, as well as personally identifiable information of consumer clients. Moreover, as Exhibit
11 “1” is a list of financial information, including but not limited to nonaggregated information
12 concerning MLG’s revenue, it will be virtually impossible to redact Exhibit “1,” and if so, a redacted
13 version is unlikely to be of any assistance to this Court. Exhibit “1” and the related other tabs of the
14 Excel document are therefore too voluminous to reasonably redact consistent with Section 5003- 2(c)
15 of The Central Guide. There is no schedule of documents to provide as the only document the Trustee
16 seeks to file under seal is the above-described Exhibit “1”.

17 I declare under penalty of perjury that the foregoing is true and correct.

18 Executed this 2nd day of April 2025.

19
20 /s/ Nicholas A. Koffroth

Nicholas A. Koffroth
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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 10250 Constellation Boulevard, Suite 900, Los Angeles, CA 90067.

A true and correct copy of the foregoing documents entitled: DECLARATION OF NICHOLAS A. KOFFROTH IN SUPPORT MOTION TO FILE EXHIBIT "1" TO THE DECLARATION OF CHRISTOPHER GHIO IN SUPPORT MOTION FOR ENTRY OF ORDER ENFORCING AGREEMENT OF PURCHASE AND SALE AND JOINT ESCROW INSTRUCTION, AND COMPELLING MORNING LAW GROUP, P.C. TO MAKE PAYMENT THEREUNDER AND RELATED RELIEF UNDER SEAL on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On 4/02/2025, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

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- **Reina Zepeda** rzepeda@omniagnt.com

2. SERVED BY UNITED STATES MAIL: On 4/02/2025, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows.

See attached for additional parties

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on 1/08/2025, I served the following persons and/or entities by personal delivery, mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

The Honorable Scott C. Clarkson
United States Bankruptcy Court, Central District of California
411 West Fourth Street, Suite 5130 / Courtroom 5C
Santa Ana, CA 92701-4593

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

4/02/2025

Kimberly Hoang

/s/ Kimberly Hoang

Date

Printed Name

Signature

Additional Parties Served by U.S. Mail

Creditors who have the 20 largest unsecured claims

Debt Validation Fund II, LLC
5075 Lower Valley Road,
Atglen, PA 19310

MC DVI Fund 1, LLC; MC
DVI Fund 2, LLC
598 Cottonwood Dr.,
Glenview, IL 60026

Validation Partners LLC
1300 Sawgrass Pkwy, Ste. 110
Sunrise, FL 33323

Marich Bein LLC
99 Wall Street, Ste 2669
New York, NY 10005

Business Centers of America
1100 Sir Francis Drake Blvd,
Ste 1, Kentfield, CA 94904

JP Morgan Chase
3 Park Plaza, Ste 900
Irvine, CA 92614

CA Franchise Tax Board
PO Box 942857
Sacramento, CA 94257-0511

Outsource Accelerator Ltd
City Marque Limited
Unit 8801-2 Bldg. 244-248
Des Voeux Rd.
Central Hong Kong

Collaboration Advisors
400 Dorla Court
Zephyr Cove, NV 89448

Anthem Blue Cross

1 PO Box 511300
2 Los Angeles, CA 90051-7855

3 Azevedo Solutions Groups, Inc.
4 420 Adobe Canyon Rd.
5 Kenwood, CA 95452

6 Debt Pay Pro
7 1900 E Golf Road, Suite 550
8 Schaumburg, IL 60173

9 Sharp Business Systems
10 8670 Argent St
11 Santee, CA 92071

12 Tustin Executive Center
13 1630 S Sunkist Steet, Ste A
14 Anaheim, CA 92806

15 Exela Enterprise Solutions
16 2701 E. Grauwlyer Road
17 Irving, TX 75061

18 Netsuite-Oracle
19 2300 Oracle Way
20 Austin, TX 78741

21 Credit Reporting Service Inc
22 548 Market St, Suite 72907
23 San Francisco, CA 94104-5401

24 Document Fulfillment Services
25 2930 Ramona Ave #100
26 Sacramento, CA 95826

27 Executive Center LLC
28 5960 South Jones Blvd
Las Vegas, NV 89118

LexisNexus
15500 B Rockfield Blvd
Irvine, CA 92618

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Bay Harbour Islands, FL 33154